

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 130.2080 Sales to Governmental Bodies, Foreign Diplomats and Consular Personnel
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TITLE 86: REVENUE

PART 130

RETAILERS' OCCUPATION TAX

Section 130.2080 Sales to Governmental Bodies, Foreign Diplomats and Consular Personnel

- a) Sales made to a governmental body (Federal, State, local or foreign) are exempt from the Retailers' Occupation Tax. Such sales are not exempt from the Retailers' Occupation Tax unless a governmental body has an active exemption identification number issued by the Department. However, retailers may accept U.S. Government Bank Cards in sales to the U.S. Government and its agencies without requiring an Illinois exemption number.
 - 1) For the foregoing purposes, the date of sale is considered to be the date of delivery to the purchaser.
 - 2) The purchase of meals, fuel and other tangible personal property by corporations in Illinois are taxable sales at retail, unless otherwise exempt, notwithstanding the fact that the stock of such corporations may be owned exclusively or in part by foreign governments.
- b) When making a purchase, the holder of the card presents it to the retailer, who records the card number instead of collecting the tax.
- c) The U.S. State Department, Office of Foreign Missions, issues tax exemption identification cards to accredited foreign diplomatic and consular officials. Under the authority of the Foreign Missions Act, various levels of exemption are authorized. Section 130.Illustration A depicts examples of the various cards currently being issued.

(Source: Amended at 15 Ill. Reg. 6621, effective April 17, 1991 _____)